	Agency Name	Department of Social Services (DSS)
	Chapter No./Name	DSS Policy Manual
	Part No./Name	1/Administrative/Fiscal
	Section No./Name	1-05/Honoraria for Guest Lecturers
	Document No./Name	1-05/Honoraria for Guest Lecturers
	Effective Date	07/26/13

I. STATEMENT OF POLICY

It is the policy of the Department of Children and Family Services (DCFS) to pay an appropriate honorarium to guest lecturers for the services they provide to the department, and to reimburse them for their travel and related expenses.

Guidelines for Honoraria


The following guidelines are to be followed in the selection of a guest lecturer:

- Honoraria will generally be reserved for persons not employed by or under contract for professional services with the department, subject to applicable state statutes, Civil Service rules and regulations, the Louisiana Code of Ethics, and the policies and procedures of the Division of Administration.
- An individual guest lecturer shall be limited to two (2) honoraria per fiscal year unless prior written approval of the DCFS Secretary is obtained.
- This policy shall **not** be used to contract for any personal, professional, and/or consulting services.
- Proper judgment shall be exercised to ensure that the honorarium is for a reasonable amount and is not considered to be excessive. The appropriate agency head is responsible for making this determination when the Request for Payment of Honorarium to Guest Lecturer Form (Word version/Adobe version) is submitted for his/her approval (see Procedures below).
- Payment received for an Honoraria is considered income and is taxable by the Internal Revenue Service. Honoraria payments of \$600 or more will be reported as taxable income by DCFS to the Internal Revenue Service (IRS). An IRS [1099-MISC](#) Form will be issued and income taxes are the responsibility of the recipient.

II. PROCEDURES

Approval Procedures

Written approval of the payment of an honorarium shall be obtained in advance by submittal of the Request for Payment of Honorarium to Guest Lecturer Form (Word version/Adobe version) and a completed, signed IRS [W-9 form](#). These forms are to be submitted to the appropriate agency head (i.e. Secretary, Deputy Secretary of Operations, Deputy Secretary of Programs, Undersecretary) for approval at least two (2) weeks in advance of the date of the proposed visit.

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The Request for Payment of Honorarium to Guest Lecturer Form (Word version/Adobe version) and the IRS [W-9 form](#) must **also** be submitted to the DCFS Undersecretary for prior approval if the honorarium payment exceeds \$300.00 per day, or if the total payment, including the honorarium and any travel expenses, exceeds \$2,500.

If approved, the original Request for Payment of Honorarium to Guest Lecturer Form and the IRS [W-9 form](#) is returned to the employee who submitted the form. This employee shall maintain the original approved forms, and disseminate copies to the DCFS budget unit and the DCFS Fiscal Services Section. A master file of all approved Request for Payment of Honorarium to Guest Lecturer forms will be maintained for the DCFS Undersecretary by DCFS Fiscal Services Section according to [DCFS Policy 6-02, Retention of Departmental Records](#).


Payment Procedures

After guest lecturer services have been rendered, the original approved Request for Payment of Honorarium to Guest Lecturer Form (Word version/Adobe version) and the IRS [W-9 form](#) shall be submitted to the DCFS Fiscal Services Section for processing of payment, along with Form PMF108 ([Word version/Adobe version](#)).

If the guest speaker incurred allowable travel and related expenses, a completed, itemized DCFS PMF 110 Form, Travel Expense Account (TE) Form ([Word version/Adobe version](#)) with required original receipts should also be submitted to the DCFS Fiscal Services Section for payment. Payment for travel and related expenses shall be in accordance with [DCFS Policy 1-14, Travel Regulations](#) and the [Louisiana State Employees' Travel Guide \(PPM 49\)](#).

III. FORMS AND INSTRUCTIONS

- Request for Payment of Honorarium to Guest Lecturer Form ([Word version/Adobe version](#))
- [Request for Payment of Honorarium to Guest Lecturer Form - Instructions](#)
- DCFS PMF 110 Form, Travel Expense Account (TE) Form ([Word version/Adobe version](#))
- [IRS Form W-9](#) Form and [Instructions](#)
- IRS [1099-MISC](#) Form and Instructions

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IV. REFERENCES

Definition:

Honorarium (plural honoraria) is defined as remuneration for guest lecturer services on which custom usually does not allow for an established level to be set. Honoraria shall be restricted to informational and/or educational services rather than the performance of specific work activities.

DCFS Policies and Other Documents:

- [DCFS Policy 1-14, Travel Regulations](#)
- [DCFS Policy 6-02, Retention of Departmental Records.](#)
- [Louisiana State Employees' Travel Guide \(PPM 49\)](#)